

--- 1½ Pounds - “Plug Tobacco” - *fine roulette* - 89 x 26 mm. ---

There is no listed usage of **RM-396** the 1½ pound “Plug Tobacco” stamp prior to its 1942 Budget appearance when surcharged by BABN as **M-498A**. The hidden letters are “H-I” and Chris Ryan reports that the die was submitted for approval on March 9, 1938. BABN records indicate that the plate was prepared for 50 stamps - (probably 5 x 10).



★**RM-396n** - 1½ pounds, black, *fine roulette*, without control numbering

When the Budget of June 1942 imposed an excise tax on manufactured tobacco of 1¢ per ounce or fraction thereof **BABN** surcharged **RM-396** in dark blue ink with the two line 2½ and 1½ mm. Gothic **24¢** / **EXCISE TAX** as the Brandom *unlisted* BABN 1942 surcharge.

The collection *does not contain* and I *have not seen* a copy of this BABN surcharge, but it must have existed since it was re-surfaced to **48¢** by **BABN** for the March 1943 Budget as **RM-461**, and by “**Imperial Tobacco**” as the company provisional **RM-440** - both of these are **WANTED!**

When the Budget of March 3rd 1943 doubled the excise tax on manufactured tobacco to 2¢ per ounce or fraction thereof **BABN** re-surfaced their 1942 surcharge with a 3 mm. dark blue Gothic **48¢**, plus three 7 mm. stacked horizontal *killer lines*, as **RM-461**.



★**RM-461** - **48¢** over **24¢** / **EXCISE TAX** on 1½ pounds, black, *fine roulette*, control number **0120160**, the BABN dark blue re-surfaced, roller cancelled **1-10-D** by Macdonald Tobacco, Montreal.

0015530	07/43	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, coded AOC / 1-23D , on a tin of A. McKenna's PICTOU TWIST - shown by Fritz Angst at BNAPEX 1998 in Orlando! (10¢ / plug)
0074618		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0074683		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0076286		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0082692		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0085971		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0101701		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0101756		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0118023		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0120160 ★		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0139817		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0144179		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0144846		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0144848		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0162679		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0167028		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0179876		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0225646		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0228248		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0243445		RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D

0306165	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0347315	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0434301	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0491535	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D
0492287	RM-461	48¢ over 24¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , rolled 1-10-D

For general distribution under the 1943 Budget, **BABN** surcharged **RM-396** in dark blue ink with their usual 2½ and 1½ mm. two line Gothic **48¢ / EXCISE TAX** as **RM-467**. The following stamp, used but uncanceled, was obtained from Fritz Angst at BNAPEX 2000 in Schaumburg, Illinois.



★**RM-467** - **48¢ / EXCISE TAX** on 1½ pounds, black, *fine roulette*, control number **0677927**, the BABN general distribution surcharge for the March 1943 Budget

0580636	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0662806	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0677927 ★	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0693384	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0712730	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0755380	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled
0812345	RM-467	48¢ / EXCISE TAX on 1½ pounds, <i>fine roulette</i> , used but uncanceled

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